

January 20, 2021

Kevin Willis, Director
Office of Airport Compliance & Management Analysis
Federal Aviation Administration
800 Independence Avenue, SW
Washington, D.C. 2091

Sent via U.S. Mail

Re: FAA Policy and Procedures Concerning Use of Airport Aviation Fuel Tax Revenue (79 Fed. Reg. 66282-01, Docket FAA 2013-0988)

This letter is in reference to the above referenced policy on restrictions on the use of "local taxes on aviation fuel (except taxes in effect on December 30, 1987)." The City of Lincoln has not imposed any general sales taxes on aviation fuel that were not in effect on December 30, 1987 and therefore does not require an action plan.

Please feel free to contact the undersigned should you have any questions.

Sincerely.

Jennifer Hanson

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City Manager City of Lincoln (916) 434-2495

> City Hall 600 Sixth Street Lincoln, CA 95648 (916) 434-2400

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